

Form 900Department of Revenue
Income Tax Division (Rev. 11/02)**Tax Year** _____

(Year in Which Tax is Paid)



0301304011

**Georgia Financial Institutions
Business Occupation Tax Return**☐ Department
Use Only☐ Change of Address

A. Federal E.I. No.	Name (Type or Print Exact Corporate Name)	Original () Amended ()
B. Date of Incorporation	Business Address	Form of Incorporation Federal () State () Mutual ()
C. Incorporated Under Laws of What State	City/Town County State Zip Code	Accounting Method Cash () Accrual ()
D. Date Admitted to Georgia	Location of Books for Audit	

Schedule 1 - Computation of Gross Receipts (Banks and Mutual Financial Institutions:)

1. Gross Receipts (See Instructions)	1 \$
2. Additions (Line 4, Schedule 5, Page 2)	2
3. Total (Line 1 plus Line 2)	3
4. Exclusions (Line 4, Schedule 6, Page 2)	4
5. Balance (Line 3 less Line 4)	5
6. Deductions (Line 7, Schedule 7, Page 2)	6
7. Balance (Line 5 less Line 6)	7
8. Adjusted Gross Receipts (Line 3, Schedule 8, Page 2)	8 \$

Schedule 2 - Calculation of State Occupation Tax

1. Adjusted Gross Receipts (Line 8, Schedule 1)	1 \$
2. Occupation Tax Rate	2 x.0025
3. Occupation Tax Due	3 \$

Schedule 3 - Amount Paid With Return

1. Occupation Tax (Line 3, Schedule 2)	1 \$
2. Interest Due (See Instructions)	2
3. Balance of Tax & Interest Due with Return	3 \$

Schedule 4 - Amount of Credit to be Claimed on Corporate Tax Return

1. Occupation Tax (Line 1, Schedule 3 Above)	1 \$
2. Business License Taxes Paid, Copy of Form(s) PT440 Must Be Attached to this Return	2 \$
3. Total Credit to be Claimed Against Corporate Income Tax	3 \$

DECLARATION: I/We declare, under penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of our knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his/her declaration is based on all information of which she/he has any knowledge.

Signature of Officer_____
Date_____
Signature of Individual or Firm Preparing Return_____
Title_____
Telephone Number_____
Identification or Social Security Number

GEORGIA PUBLIC REVENUE CODE SECTION 48-2-31 STIPULATES THAT TAXES SHALL BE PAID IN LAWFUL MONEY OF THE UNITED STATES, FREE OF ANY EXPENSE TO THE STATE OF GEORGIA.

MAKE CHECK PAYABLE TO GEORGIA INCOME TAX DIVISION AND MAIL TO:

GEORGIA INCOME TAX DIVISION, P.O. BOX 740322, ATLANTA, GEORGIA 30374-0322

Schedule 5 - Additions to Gross Receipts

1. Net Income from Service Corporations or Subsidiaries (Applicable to Mutual Corporations Only)	1	\$
2. Profit from Sale of Assets (if not already included in Line 1, Schedule 1, Page 1)	2	
3. Other Receipts	3	
4. Total Additions (Enter on Line 2, Schedule 1, Page 1)	4	\$

Schedule 6 - Exclusions from Gross Receipts (if included in Line 1, Schedule 1, Page 1)

1. Interest on U.S. Government and Agency Obligations	1	\$
2. Interest on Georgia State, County, Municipality and other Political Subdivision Obligations	2	
3. Income Derived from Operation of a Domestic International Banking Facility or from Transactions with Persons Residing Outside of the United States (*)	3	
4. Total Exclusions (Enter on Line 4, Schedule 1, Page 1)	4	\$

Schedule 7 - Deductions from Gross Receipts

1. Total Interest Paid on Deposits (*)	1	\$	
2. Total Interest Paid on Other Liabilities (*)	2		
3. TOTAL (Line 1 plus Line 2)	3		
4. LESS (Adjustments in Amounts on Line 1 and Line 2)	4		
5. BALANCE (Line 3 less Line 4)	5		
6. Operating Costs Associated with Buildings Housing Financial Institutions Operations (not to exceed Rental Income derived from such Buildings) (Applicable to Mutual Corporations Only) ...	6		
7. Total Deductions (Enter on Line 6, Schedule 1, Page 1)	7	\$	

(*) Deductions on Line 1 and Line 2, Schedule 7, must be reduced in the same proportion as the item in Schedule 6, indicated by (*) bear to the amount shown on Line 3, Schedule 1, Page 1.

Schedule 8 - Apportionment of Gross Receipts

	a. Within Georgia	b. Everywhere	c. Georgia Factor (Col. a / Col. b) Compute to Six Decimals
GROSS RECEIPTS			
1. Balance (Line 7, Schedule 1, Page 1)	1	\$	
2. Georgia Gross Receipts Factor (c. above)	2		
3. Gross Receipts apportioned to Georgia (Line 2 x Line 1) (Enter in Line 8, Schedule 1, Page 1)	3	\$	

Effective for tax years due on or after March 1, 1997, Georgia Code Section 48-6-95(b)(1) provides that Georgia gross receipts for a financial institution conducting business both within and outside the State be determined using the apportionment factor prescribed under Georgia Code Section 48-7-31(d)(3)(C).

Georgia Code Section 48-7-31(d)(3)(C) states, in part, that the gross receipts factor is a fraction, the numerator of which is the total gross receipts from business within this State during the tax period and the denominator of which is the total gross receipts from business done everywhere for the tax period.

The gross receipts within Georgia and Everywhere should be calculated in the same manner as the gross receipts calculation used on the Georgia Corporate Income Tax Return (Form 600).